

Unit Information

Unit Type: County

Year: 2014

Unit Name: Polk

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Stacy M. Butterfield

Title: Clerk of Circuit Court and Comptroller

Phone: (863) 534-6780

Address:

Post Office Box 988
Bartow, FL 33830

Contact Information

Name: Mrs. Jill Pittman

Title: Clerk of Circuit Court

Phone: (863) 534-6780

Email: JILLPITTMAN@polk-county.net

Address:

Post Office Box 988
Bartow, FL 33830

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/6/2015

Audit Received Date: 5/22/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$363,146,362

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/14/2015

Auditor Name: CliftonLarsonAllen LLP

Address:
402 South Kentucky Avenue
Lakeland FL 33801

Certification

Chief Financial Officer

Name: Stacy M. Butterfield

Title: Clerk of Circuit Court and Comptroller

Chairman/Elected Official

Name: George M. Lindsey, III

Title: Chairman, Polk County Board of
County Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	126,574,040	43,016,832		83,422							169,674,294
312100 - Local Option Taxes		7,880,842									7,880,842
312300 - County Ninth-Cent Voted Fuel Tax		1,973,048									1,973,048
312410 - First Local Option Fuel Tax		10,923,862									10,923,862
312420 - Second Local Option Fuel Tax		6,953,052									6,953,052
312600 - Discretionary Sales Surtaxes		36,325,315									36,325,315
314100 - Utility Service Tax - Electricity	22,488,435	2,193,888	617,664								25,299,987
314300 - Utility Service Tax - Water	3,599,040	351,109	98,851								4,049,000
314400 - Utility Service Tax - Gas	563,691	54,992	15,482								634,165
314700 - Utility Service Tax - Fuel Oil	117	11	3								131
315000 - Communications Service Tax (Chapter 202)	10,624,568										10,624,568
316000 - Local Business Tax (Chapter 205)	1,244,888										1,244,888
319000 - Other General Taxes		123,465									123,465
322000 - Building Permits		4,262,456									4,262,456
323700 - Franchise Fee - Solid Waste	236,687										236,687
325100 - Special Assessments - Capital Improvement	79,020	642									79,662
325200 - Special Assessments - Charges for Public Services	78,967	32,945,666									33,024,633
329000 - Other Permits, Fees & Special Assessments	178,331	1,284,109									1,462,440
331100 - Federal Grant - General Government		1,770,967									1,770,967
331200 - Federal Grant - Public Safety		209,541									209,541
331390 - Federal Grant - Other Physical Environment		860,841									860,841
331420 - Federal Grant - Mass Transit		4,327,195									4,327,195
331490 - Federal Grant - Other Transportation		2,745,918									2,745,918
331500 - Federal Grant - Economic Environment		6,410,747									6,410,747
331650 - Federal Grant - Child Support Reimbursement	379,738										379,738
331690 - Federal Grant - Other Human Services	35,120	2,541,079									2,576,199
334200 - State Grant - Public Safety		752,807									752,807
334340 - State Grant - Garbage/Solid Waste		29,456									29,456
334390 - State Grant - Other Physical Environment	400,644	666,850									1,067,494
334490 - State Grant - Other Transportation		1,661,149									1,661,149
334500 - State Grant - Economic Environment		540,411									540,411
334690 - State Grant - Other Human Services		2,613,234									2,613,234
334820 - Article V Clerk of Court Trust Fund		1,607,784									1,607,784
334900 - State Grant - Other	58,945	3,631,701				1,400,308					5,090,954
335120 - State Revenue Sharing - Proceeds	7,682,530		4,530,000	210,000							12,422,530
335130 - State Revenue Sharing - Insurance Agents County Licenses	107,648										107,648
335140 - State Revenue Sharing - Mobile Home Licenses	280,399										280,399
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	163,672										163,672
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	26,418,235		2,550,000								28,968,235
335190 - State Revenue Sharing - Other General Government	213,760	213,760									427,520
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		58,066									58,066
335490 - State Revenue Sharing - Other Transportation		9,750,860									9,750,860
338000 - Shared Revenue From Other Local Units		111									111

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
339000 - Payments From Other Local Units In Lieu Of Taxes	1,574,434										1,574,434
341100 - Service Charge - Recording Fees	2,699,524										2,699,524
341150 - Public Records Modernization Trust Fund		992,116									992,116
341200 - Internal Service Fund Fees and Charges							64,647,474				64,647,474
341510 - Fees remitted to County from Tax Collector	6,282,585										6,282,585
341520 - Fees remitted to County from Sheriff	605,218										605,218
341800 - County Officer Commission and Fees	431,702										431,702
341900 - Other General Government Charges and Fees	973,114	5,753									978,867
342100 - Service Charge - Law Enforcement Services	10,114,438										10,114,438
342200 - Service Charge - Fire Protection		1,058									1,058
342400 - Service Charge - Emergency Management Service Fees/Charges		2,444,134									2,444,134
342600 - Service Charge - Ambulance Fees	17,211,628										17,211,628
343400 - Service Charge - Garbage/Solid Waste	1,472					34,308,297					34,309,769
343600 - Service Charge - Water/Sewer Combination Utility						59,018,202					59,018,202
343700 - Service Charge - Conservation and Resource Management		294,673									294,673
343900 - Service Charge - Other Physical Environment Charges	5,138										5,138
344900 - Service Charge - Other Transportation Charges		782,806		700							783,506
346200 - Service Charge - Hospital Charges						5,194,508					5,194,508
346900 - Service Charge - Other Human Services Charges	896,991	315,427									1,212,418
347200 - Service Charge - Parks and Recreation	295	461,421									461,716
348110 - County Court Criminal - Filing Fees		24,883									24,883
348120 - County Court Criminal - Service Charges		684,498									684,498
348130 - County Court Criminal - Court Costs	1,977	1,781,027									1,783,004
348210 - Circuit Court Criminal - Filing Fees		600									600
348220 - Circuit Court Criminal - Service Charges		79,823									79,823
348230 - Circuit Court Criminal - Court Costs	47,049	662,171									709,220
348310 - County Court Civil - Filing Fees		1,899,319									1,899,319
348320 - County Court Civil - Service Charges		72,196									72,196
348410 - Circuit Court Civil - Filing Fees		1,775,341									1,775,341
348420 - Circuit Court Civil - Service Charges		1,150,917									1,150,917
348480 - Circuit Court Civil - Fees and Service Charges		195,000									195,000
348610 - Juvenile Court - Filing Fees		1,950									1,950
348620 - Juvenile Court - Service Charges		10,077									10,077
348630 - Juvenile Court - Court Costs	12,937										12,937
348710 - Probate Court - Filing Fees		387,907									387,907
348720 - Probate Court - Service Charges		69,479									69,479
348860 - Mediation and Arbitration (Alternative Dispute Resolution)	18,136										18,136
348880 - Probation/Alternatives	809,374										809,374
348921 - Court Innovations/Local Requirements	136,468										136,468
348922 - Legal Aid	136,468										136,468
348923 - Law Library	136,468										136,468
348924 - Juvenile Alternative Programs	136,468										136,468
348930 - State Court Facility Surcharge (\$30)	1,742,376										1,742,376
349000 - Other Charges for Services	769,591	169,257									938,848
351100 - Judgments and Fines - As Decided by County Court Criminal	503,670	697,999									1,201,669
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		195,193									195,193

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351400 - Judgments and Fines - As Decided by Circuit Court Civil		600									600
351500 - Judgments and Fines - As Decided by Traffic Court	441,550	944,615									1,386,165
351600 - Judgments and Fines - As Decided by Juvenile Court	193,843										193,843
351800 - 10% of Fines to Public Records Modernization Trust Fund		563,249									563,249
354000 - Fines - Local Ordinance Violation		33,186									33,186
356000 - State Fines and Forfeits		218,207									218,207
358200 - Sale of Contraband Property Seized by Law Enforcement	3,153	341,013									344,166
359000 - Other Judgments, Fines and Forfeits	523,438	613,633									1,137,071
361100 - Interest	1,017,080	2,913,635	168,869	161,565		3,203,375	547,673				8,012,197
361300 - Net Increase (Decrease) in Fair Value of Investments	537,037	1,885,968	158,122	104,719		2,295,784	388,173				5,369,803
362000 - Rents and Royalties	1,143,461	177,243									1,320,704
364000 - Disposition of Fixed Assets						-1,044,411	804,373				-240,038
365000 - Sale of Surplus Materials and Scrap	2,357	19,819									22,176
366000 - Contributions and Donations from Private Sources		35,792									35,792
369900 - Other Miscellaneous Revenues	14,041,250	12,218,408		253,852		3,888,998	536,963				30,939,471
381000 - Inter-Fund Group Transfers In	6,339,098	5,966,045	9,060,000	800,681		10,650					22,176,474
384000 - Debt Proceeds			525,772								525,772
388100 - Sale of General Capital Asset	184,629	10,590		140,000							335,219
389700 - Proprietary - Capital Contributions from Other Public Source	152,739					751,712	119,757				1,024,208
Grand Total	271,682,131	229,778,794	17,724,763	1,754,939		109,027,423	67,044,413				697,012,463

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	441,221										441,221
511.30 - Legislative - Operating Expenses	160,457										160,457
512.10 - Executive - Personnel Services	2,465,897										2,465,897
512.30 - Executive - Operating Expenses	1,048,315										1,048,315
512.60 - Executive - Capital Outlay	8,038										8,038
513.10 - Financial and Administrative - Personnel Services	6,857,863										6,857,863
513.30 - Financial and Administrative - Operating Expenses	26,425,404	254,179									26,679,583
513.60 - Financial and Administrative - Capital Outlay	54,930			877,315							932,245
514.10 - Legal Counsel - Personnel Services	892,424										892,424
514.30 - Legal Counsel - Operating Expenses	332,716										332,716
515.10 - Comprehensive Planning - Personnel Services	2,323,281										2,323,281
515.30 - Comprehensive Planning - Operating Expenses	842,257										842,257
515.60 - Comprehensive Planning - Capital Outlay	1,898										1,898
519.10 - Other General Government - Personnel Services	28,439,513						6,773,477				35,212,990
519.30 - Other General Government - Operating Expenses	3,241,062	63,344					56,616,151				59,920,557
519.60 - Other General Government - Capital Outlay	8,952,654	18,284									8,970,938
521.10 - Law Enforcement - Personnel Services	72,487,891	1,191,949									73,679,840
521.30 - Law Enforcement - Operating Expenses	12,588,784	734,827									13,323,611

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.60 - Law Enforcement - Capital Outlay	5,565,690	281,792									5,847,482
522.10 - Fire Control - Personnel Services	22,734	25,461,999									25,484,733
522.30 - Fire Control - Operating Expenses		9,305,927									9,305,927
522.60 - Fire Control - Capital Outlay		217,680									217,680
523.10 - Detention/Corrections - Personnel Services	32,887,608	204,917									33,092,525
523.30 - Detention/Corrections - Operating Expenses	14,959,380	189,283									15,148,663
523.60 - Detention/Corrections - Capital Outlay	588,594			248,479							837,073
524.10 - Protective Inspections - Personnel Services	1,194,452	2,372,133									3,566,585
524.30 - Protective Inspections - Operating Expenses	861,042	1,283,709									2,144,751
524.70 - Protective Inspections - Debt Service		2,019									2,019
525.10 - Emergency and Disaster Relief - Personnel Services	125,235	700,638									825,873
525.30 - Emergency and Disaster Relief - Operating Expenses	47,404	1,614,913									1,662,317
525.60 - Emergency and Disaster Relief - Capital Outlay		301,729									301,729
526.10 - Ambulance and Rescue Services - Personnel Services	12,385,565										12,385,565
526.30 - Ambulance and Rescue Services - Operating Expenses	6,015,060	19									6,015,079
526.60 - Ambulance and Rescue Services - Capital Outlay	110,615										110,615
527.30 - Medical Examiners - Operating Expenses	1,228,770										1,228,770
529.10 - Other Public Safety - Personnel Services		739,084									739,084
529.30 - Other Public Safety - Operating Expenses	349,914	2,201,451									2,551,365
529.60 - Other Public Safety - Capital Outlay		17,367									17,367
529.70 - Other Public Safety - Debt Service			8,664,878								8,664,878
534.10 - Garbage/Solid Waste - Personnel Services						2,609,210					2,609,210
534.30 - Garbage/Solid Waste - Operating Expenses		6,496				27,149,142					27,155,638
536.10 - Water/Sewer Services - Personnel Services						11,098,177					11,098,177
536.30 - Water/Sewer Services - Operating Expenses		64,454				33,092,691					33,157,145
536.60 - Water/Sewer Services - Capital Outlay		602,396									602,396
536.70 - Water/Sewer Services - Debt Service						8,799,847					8,799,847
537.10 - Conservation/Resource Management - Personnel Services	1,120,168	405,270									1,525,438
537.30 - Conservation/Resource Management - Operating Expenses	926,693	637,472									1,564,165
537.60 - Conservation/Resource Management - Capital Outlay	197,277			595,616							792,893
538.10 - Flood Control/Stormwater Control - Personnel Services	1,150,460										1,150,460
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,105,973	311,924									1,417,897
538.60 - Flood Control/Stormwater Control - Capital Outlay	7,490										7,490
539.30 - Other Physical Environment - Operating Expenses		82,198									82,198
541.10 - Road/Street Facilities - Personnel Services		10,756,376									10,756,376
541.30 - Road/Street Facilities - Operating Expenses	2,064	43,147,380									43,149,444
541.60 - Road/Street Facilities - Capital Outlay		12,181,824		3,831,499							16,013,323
541.70 - Road/Street Facilities - Debt Service	284	4,590									4,874
544.10 - Mass Transit - Personnel Services	227,160	1,300,570									1,527,730
544.30 - Mass Transit - Operating Expenses	168,586	7,747,748									7,916,334
544.60 - Mass Transit - Capital Outlay		701,533									701,533
549.10 - Other Transportation - Personnel Services		1,080,938									1,080,938
549.30 - Other Transportation - Operating Expenses		944,277									944,277
549.70 - Other Transportation - Debt Service			7,821,391								7,821,391
552.10 - Industry Development - Personnel Services	467,575	1,161,532									1,629,107
552.30 - Industry Development - Operating Expenses	270,259	4,454,724									4,724,983
552.60 - Industry Development - Capital Outlay	18,940	62,839									81,779
552.70 - Industry Development - Debt Service		1,455,781									1,455,781

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.10 - Veterans Services - Personnel Services	147,426										147,426
553.30 - Veterans Services - Operating Expenses	148,695										148,695
554.10 - Housing and Urban Development - Personnel Services		982,029									982,029
554.30 - Housing and Urban Development - Operating Expenses	40	8,581,852									8,581,892
554.60 - Housing and Urban Development - Capital Outlay		637,447									637,447
559.30 - Other Economic Development - Operating Expenses		77									77
561.10 - Hospitals - Personnel Services		1,497,820									1,497,820
561.30 - Hospitals - Operating Expenses		20,173,163									20,173,163
562.10 - Health - Personnel Services	734,314	7,574				2,651,596					3,393,484
562.30 - Health - Operating Expenses	727,159	29,456				3,048,400					3,805,015
563.10 - Mental Health - Personnel Services	227,602										227,602
563.30 - Mental Health - Operating Expenses	12,609										12,609
564.10 - Public Assistance - Personnel Services	237,724	1,520,038									1,757,762
564.30 - Public Assistance - Operating Expenses	529,044	13,438,423									13,967,467
564.60 - Public Assistance - Capital Outlay		1,563,379									1,563,379
569.10 - Other Human Services - Personnel Services	555,152	630,058									1,185,210
569.30 - Other Human Services - Operating Expenses	331,887	478,679									810,566
569.60 - Other Human Services - Capital Outlay		28,468									28,468
571.10 - Libraries - Personnel Services	86,366										86,366
571.30 - Libraries - Operating Expenses		3,474,878									3,474,878
572.10 - Parks/Recreation - Personnel Services		3,320,303									3,320,303
572.30 - Parks/Recreation - Operating Expenses		5,584,747									5,584,747
572.60 - Parks/Recreation - Capital Outlay		4,202,030									4,202,030
579.10 - Other Culture/Recreation - Personnel Services	277,463										277,463
579.30 - Other Culture/Recreation - Operating Expenses	76,498										76,498
581.90 - Interfund Transfers Out - Other Uses	6,138,059	12,923,467	1,211,319	336,036		582,829	984,764				22,176,474
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses						47,510	37,259				84,769
601.10 - Court Administration - Personnel Services	645,431										645,431
601.30 - Court Administration - Operating Expenses	429,705										429,705
601.60 - Court Administration - Capital Outlay	132,916										132,916
602.10 - State Attorney Administration - Personnel Services	416,496										416,496
602.30 - State Attorney Administration - Operating Expenses	296,531										296,531
602.60 - State Attorney Administration - Capital Outlay	54,546										54,546
603.10 - Public Defender Administration - Personnel Services	187,774										187,774
603.30 - Public Defender Administration - Operating Expenses	332,304										332,304
603.60 - Public Defender Administration - Capital Outlay	29,389										29,389
604.10 - Clerk of Court Administration - Personnel Services		1,046,635									1,046,635
604.30 - Clerk of Court Administration - Operating Expenses	802,036	74,268									876,304
608.10 - Jury Management - Personnel Services		77,709									77,709
608.30 - Jury Management - Operating Expenses		286,557									286,557
614.10 - Clerk of Court - Personnel Services		2,560,861									2,560,861
614.30 - Clerk of Court - Operating Expenses		167,212									167,212
622.10 - Drug Court - Personnel Services	747,230										747,230
622.30 - Drug Court - Operating Expenses	692,241										692,241
623.10 - Pre-Trial Release - Personnel Services	964,300										964,300
623.30 - Pre-Trial Release - Operating Expenses	55,091										55,091
634.10 - Clerk of Court - Personnel Services		1,450,721									1,450,721
634.30 - Clerk of Court - Operating Expenses		201,562									201,562
654.10 - Clerk of Court - Personnel Services		881,233									881,233

Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses			114,338									114,338
671.10 - Court Administration - Personnel Services		220,498										220,498
671.30 - Court Administration - Operating Expenses		48,499										48,499
674.10 - Clerk of Court - Personnel Services			964,316									964,316
674.30 - Clerk of Court - Operating Expenses			35,231									35,231
684.10 - Juvenile Drug Court - Personnel Services			111,421									111,421
684.30 - Juvenile Drug Court - Operating Expenses			54,700									54,700
685.30 - Guardian ad Litem - Operating Expenses		3,097										3,097
694.10 - Clerk of Court - Personnel Services			484,097									484,097
694.30 - Clerk of Court - Operating Expenses			26,755									26,755
711.10 - Courthouse Security - Personnel Services		4,653,326										4,653,326
711.30 - Courthouse Security - Operating Expenses		1,060,515										1,060,515
711.60 - Courthouse Security - Capital Outlay		5,588										5,588
712.10 - Courthouse Facilities - Personnel Services		234,493										234,493
712.30 - Courthouse Facilities - Operating Expenses		2,758,374										2,758,374
713.30 - Information Systems - Operating Expenses		131,840										131,840
713.60 - Information Systems - Capital Outlay		18,917										18,917
714.10 - Public Law Library - Personnel Services		72,744										72,744
714.30 - Public Law Library - Operating Expenses		213,431										213,431
715.30 - Legal Aid - Operating Expenses		305,116										305,116
716.10 - Clerk of Court Related Technology - Personnel Services			734,584									734,584
716.30 - Clerk of Court Related Technology - Operating Expenses			608,842									608,842
716.60 - Clerk of Court Related Technology - Capital Outlay			540,761									540,761
724.10 - Clerk of Court - Personnel Services			1,120,264									1,120,264
724.30 - Clerk of Court - Operating Expenses			315,930									315,930
724.60 - Clerk of Court - Capital Outlay			5,186									5,186
733.10 - Misdemeanor Probation - Personnel Services		1,763,320										1,763,320
733.30 - Misdemeanor Probation - Operating Expenses		279,759										279,759
734.10 - Drug Court-County Criminal - Personnel Services		381	17,750									18,131
734.30 - Drug Court-County Criminal - Operating Expenses		1,664	924									2,588
739.10 - Other County Court-Criminal Costs - Personnel Services		201,133										201,133
739.30 - Other County Court-Criminal Costs - Operating Expenses		153,847										153,847
744.10 - Clerk of Court - Personnel Services		20,669	801,112									821,781
744.30 - Clerk of Court - Operating Expenses			74,433									74,433
751.30 - Masters/Hearing Officers - Operating Expenses			1,320									1,320
764.10 - Clerk of Court - Personnel Services			1,498,929									1,498,929
764.30 - Clerk of Court - Operating Expenses			109,118									109,118
764.60 - Clerk of Court - Capital Outlay			27,761									27,761
	Grand Total	277,732,836	227,735,983	17,697,588	5,888,945		89,079,402	64,411,651				682,546,405

Data Element Worksheet Report for FYE: 2014, Polk

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Eloise Community Redevelopment Agency	Blended in Primary Report	\$48,881	\$45,238	
Special District - Harden / Parkway Community Redevelopment Agency	Blended in Primary Report	\$678,234	\$835,000	
Special District - Housing Finance Authority of Polk County	Independently Reported	\$72,351	\$86,212	\$0
Special District - North Ridge Community Redevelopment Agency	Blended in Primary Report	\$6,496,507	\$6,501,767	
Special District - Polk Commerce Centre Community Redevelopment Agency	Blended in Primary Report	\$12,113	\$104,590	
Special District - Polk County Industrial Development Authority	Independently Reported	\$52,511	\$53,699	\$0